

HOUSE BILL 769

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Q4

2003 Regular Session
3r1605
CF 3r1187

By: **Delegate Patterson**

Introduced and read first time: February 7, 2003

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Bulk Vending Machines**

3 FOR the purpose of altering the maximum taxable price on certain sales through a
4 bulk vending machine that are exempt from the sales and use tax; and generally
5 relating to a sales and use tax exemption for certain sales of tangible personal
6 property through bulk vending machines.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 11-201.1
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 2002 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article - Tax - General**

15 11-201.1.

16 (a) In this section, "bulk vending machine" means a vending machine that:

17 (1) contains unsorted merchandise; and

18 (2) on insertion of a coin, dispenses the unsorted merchandise in
19 approximately equal portions at random and without selection by the customer.

20 (b) The sales and use tax does not apply to a sale of tangible personal property
21 through a bulk vending machine for a taxable price of [25] 50 cents or less.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 July 1, 2003.